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VIA ECFS

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Washington, DC 20554

**RE: Pine Belt Cellular, Inc. E911 Indoor Location Accuracy: 36-Month
Progress Report, *Wireless E911 Location Accuracy Requirements*, PS
Docket No. 07-114**

Dear Ms. Dortch:

Pursuant to section 20.18(i)(4)(ii) of the Commission's rules, Pine Belt Cellular, Inc., through counsel, submits its E911 indoor location accuracy 36-month progress report. Please contact the undersigned counsel if you have any questions.

Respectfully submitted,



Gregory W. Whiteaker
Counsel for Pine Belt Cellular, Inc.